

Welfare-to-Work Grant Program Closeout Guide

Prepared By
Financial Management Unit
Workforce Investment Division
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Welfare-to-Work Grant Program Closeout Guide

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WtW Grant Program Closeout Guide Information

Preface

This guide is intended to assist California's Local Workforce Investment Areas (LWIA) and Special Project Subgrantees in closing out subgrants funded by the Welfare-to-Work (WtW) program. Included within the guide are instructions, required forms and a contact list of the Workforce Investment Division's (WID) staff responsible for the various closeout activities.

Closeout Instructions

All WtW LWIAs/Subgrantees are required to submit a complete closeout package 60 days after the expiration date of the subgrant. All documents requiring a signature must be signed by the designated signatory authority approved to sign the subgrant. Two copies, with original signatures, must be sent to the following address:

Employment Development Department
Workforce Investment Division
Financial Management Unit
Attn: WtW Closeout Desk
P.O. Box 826880, MIC 69
Sacramento, CA 94280-0001

The closeout package must include the following:

- Final Closeout Transmittal Sheet (signature required)
- Document Checklist (signature required)
- Closeout Status of Cash (one each for SALT monies/funds and each WtW Grant) (signature required)
- Welfare-to-Work Summary of Expenditures Form (one form is required each for grant code.) (signature required)
- Subgrantee's Release Form (signature required)
- Subgrantee's Assignment of Refunds, Rebates, and Credits Form (signature required)
- Contract Closeout Tax Certification Form (signature required)
- Property Closeout Inventory Certification Form (signature required)
- Closeout Inventory Form (signature required)
- 15 Percent End of Project Report (FOR 15 PERCENT SUBGRANTEES ONLY)

Subgrantees should issue closeout instructions to their contractors, providing sufficient sub-contractors "lead" time to conduct an orderly closeout of WtW operations. These instructions should also include the name and phone number of the awarding agency staff that the sub-contractor can contact if questions arise.

Filing WtW “Closeout” Expenditure Reports

Once all allocations in a master subgrant or stand-alone contract are fully spent, the quarterly report must be marked closeout by indicating “C” in Section I, Item 6, when submitting the report. Closeout reports are due 60 days after the expiration of fund availability, or 60 days after all grant funds within the master subgrant have been expended, whichever comes first. **Exception:** closeout reports for all WtW SALT funding (Grant Code 815) must be submitted as of the March 31, 2002 report period.

Procedures to follow with JTA access:

1. Use the Enter Summary of Expenditures Report (ESER) screen.
2. Enter the letter “C” in Section 1, Item 6 to indicate a closeout report.
3. Complete all remaining entries as necessary.
4. Submit the completed closeout package to the address provided.

Procedures to follow without JTA access:

1. Use the WtW Summary of Expenditures Form (Attachment).
2. Enter the letter “C” in Section 1, Item 6 to indicate a closeout report.
3. Complete all remaining entries as necessary.
4. Include the completed WtW Summary of Expenditures report with the closeout package.
5. Submit the completed closeout package to the address provided later in this directive.

Participant Reporting

Participant reports do not need to be submitted with the financial closeout package. However, WtW operating entities must terminate or transfer participants in the Job Training Automation (JTA) system prior to submitting a closeout package. Instructions for transferring or terminating participants are contained in the JTA WtW Client Forms Handbook and WtW Information Bulletin WB00-42.

**Welfare-to-Work
Employment Development Department
Contact List**

Financial Management Unit	Title	Telephone	Fax	E-Mail
Dave Rexius	Manager	916-654-8502	916-654-9586	drexius@edd.ca.gov
Grey Rider	WtW Analyst	916-654-7508	916-654-9586	grider@edd.ca.gov
Martha Overman	WtW Analyst	916-657-2744	916-654-9586	moverman@edd.ca.gov

Automation and Local Support Unit	Title	Telephone	Fax	E-Mail
Annette Wolfgang	Manager	916-654-9600	916-654-9586	awolfgan@edd.ca.gov
Patrick Cahill	Analyst	916-653-6300	916-654-8058	Pcahill@edd.ca.gov

Fiscal Programs Division	Title	Telephone	Fax	E-Mail
Lynda Lawson	Manager	916-654-7891	916-654-7537	llawson@edd.ca.gov

Performance Management Unit	Title	Telephone	Fax	E-Mail
Cindy Hobart	Manager	916-654-8285	916-654-9586	Chobart3@edd.ca.gov
Marcia Painter	WtW Analyst	916-654-7607	916-654-9586	Mpainter@edd.ca.gov

* For specific closeout “program” questions please contact your assigned WtW 85 Percent Specialist or 15 Percent Program Manager.

Definition of Terms

Accrued Expenditures—Accrued expenditures are defined as the sum of cash expenditures through the end of the report period plus amounts owed for goods and services received but not yet paid. Expenditures accrue regardless of when cash payments are made. The key factor is performance by the subrecipient or contractor by the end of the grant period; or, in the case of advance payments which are liquidated (become expenditures) when they are earned (again based on performance), as evidenced by reports of progress or costs from the payee.

Acquisition cost of equipment—the net invoice price of the equipment, including the cost of modification, attachments, accessories, or auxiliary apparatus necessary to

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make the property usable for the purpose for which it was acquired. Other charges, such as the cost of installation, transportation, taxes, duty, or protective in-transit insurance, shall be included or excluded from the unit acquisition cost in accordance with the recipient's regular accounting practices. [Title 29 CFR Section 95.2 or Title 29 CFR Section 97.3]

Cash Receipts—all cash received including program income.

Closeout, Line Item—This is a closeout of an individual line item within a master subgrant. Line item closeouts require the submittal of a Closeout Summary of Expenditures Report using the Print Summary of Expenditure Report Form (PSER) and a Closeout Status of Cash Report. Copies of these forms and line item instructions are included as Attachments to this Handbook. Two signed originals of each form are required.

Closeout, Master Subgrant or Subgrant Agreement—Closeout of a master subgrant or subgrant agreement occurs when all operational dates of the subgrant or subgrant agreement expire. Master subgrant and subgrant agreements require the submittal of a WtW PSER screen printout and closeout Status of Cash Report for those line items that have not been previously closed out. If other line items within the master subgrant or subgrant agreement have already been closed out, it is not necessary to resubmit the above documents for those line items.

Closeout Summary of Expenditures Report—The financial report indicating a “C” (Closeout) on Section I, Item 6. of the Summary of Expenditures to be included in the closeout package submitted to EDD. A separate form must be completed for each of the individual allocations (a.k.a. grant code) within a master subgrant.

Equipment—Tangible, non-expendable, personal property having a useful life of more than one year and an acquisition cost of \$5,000 or more per unit. (Title 29 CFR Section 97.3)

“Final” Summary of Expenditures Report—The financial report indicating a “F” (Final) on Section I, Item 6. of the Summary of Expenditures. This report should be filed once the subgrantee has determined that all costs associated with an individual allocation (a.k.a. grant code) have been accrued. This may be filed electronically or in hard copy prior to the actual closeout date of the subgrant. A separate form must be completed for each of the individual allocations (a.k.a. Grant Codes) of a master subgrant.

Grant Code—The grant code is the three-digit code that identifies a particular allocation of funds. The WID accounts for each allocation by grant code. Subgrantee accounting records should be kept by grant code since subgrantees will use the grant code to request cash via the Job Training Automation (JTA) system.

Master Subgrant—The master subgrant is a vehicle by which the WtW funds are conveyed to each subgrantee. Only local areas have master subgrants (other entities receive WtW funds via a special project subgrant agreement, as defined below). Each

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Program Year (PY), master subgrants are established to distribute the annual allocation of the WIA formula funds to the local areas. This initial allocation is the first item listed, to which other line items may be added later.

Net Income Method—This accounting approach, identifies costs incidental to the generation of program income netted against or deducted from gross program income to determine the amount of net program income. The expenditures and revenues associated with performing the activity that generates program income are tracked separately in the accounting records. At the end of the project, revenues and expenses are netted to determine the amount of net program income. Net program income is then recorded in the WtW program income account by appropriate title and funding period. At this time, the net income method used in the accounting for revenue and cost associated with generating program income must be used for the WtW program.

Program Income—The gross income received by the subgrantee directly generated by a grant support activity, or earned only as a result of a grant agreement during the grant period.

Special Project Subgrant—An award of financial assistance by means of a mutual agreement initiated by the WID. The Special Project Subgrant is term-specific. The recipient of the WtW allocation (listed on the Special Projects Subgrant) is deemed the “subgrantee.”

Stand-Alone Agreement—The stand-alone agreement is the vehicle to fund programs run by entities other than local areas. It may have one or more grant codes, usually funded by nonformula WIA funds, and is term specific.

Supplies—These are items having a useful life of one year or less and a unit acquisition cost of less than \$5,000. Supplies include computers, telephones, calculators, furniture, fax machines and other supplies such as pens, paper etc. All similar supplies should be grouped together for inventory and fair market value purposes (e.g. computers, furniture, etc.).

Unliquidated Obligations—Unliquidated obligations are the total dollar amount of orders placed or contracts and subgrants awarded that are to be paid at a future date. For reports prepared on a cash basis, this is the amount of obligations incurred by the subgrantee that has not been paid. For reports prepared on an accrued expenditure basis they are the amount of obligations incurred by the subgrantee for which an outlay has not been recorded.

Required Closeout Forms and Line Item Instructions

Document Checklist

<u>Subgrantee Submitted</u>	<u>Documents</u>	<u>FMU Received</u>
<input type="checkbox"/>	WtW Final Closeout Transmittal	_____
<input type="checkbox"/>	WtW Closeout Status of Cash (Separate report for each grant code)	_____
<input type="checkbox"/>	WtW Summary of Expenditures (Separate report for each grant code)	_____
<input type="checkbox"/>	WtW Subgrantee Release	_____
<input type="checkbox"/>	WtW Subgrantee's Assignment of Refunds Rebates, and Credits	_____
<input type="checkbox"/>	WtW Contract Closeout Tax Certification	_____
<input type="checkbox"/>	WtW Property Closeout Inventory Certification	_____
<input type="checkbox"/>	WtW Closeout Inventory form	_____
<input type="checkbox"/>	WtW 15 Percent End-of-Project Report (Report Sent to Program Manager)	

[Form in MS Word](#)

**Welfare-to-Work
Final Closeout Transmittal Sheet**

1. Subgrantee Name and Address:

2. Subgrant Number: _____

3. Subgrant Terms: From: _____ To: _____

4. Check all that apply: ☐ WtW 85% ☐ WtW 15% ☐ WtW SALT ☐ Other

5. Submitted: As authorized representative of the subgrantee organization, I have taken actions related to the closeout of the above referenced subgrant and am enclosing the required forms (see attached-Required Forms Document Checklist).

6. Execution Date: This closeout package has been executed this _____ day of _____ 20____

7. Authorized Signature: _____

Typed Name: _____

Title: _____

Telephone Number: _____

[Form in MS Word](#)

**Welfare-to-Work
Closeout Status of Cash**

(Use information from the WtW Summary of Expenditures report to complete this form.)

Subgrantee Name and Address:

Subgrantee Code: _____

Subgrant Number: _____

Grant Code: _____

Project Term: From: _____ To: _____

Total Allotment for This Grant Code: \$ _____

1. Total cash drawn down for this grant code? \$ _____
2. Total program expenditures reported on line II.1 of the WtW Summary of Expenditures \$ _____
3. Total Cash remaining to be drawn for accrued expenditures? \$ _____

Subgrantee's Authorized Representative

Signature

Title

[Form in MS Word](#)

Welfare-to-Work Summary of Expenditures

1. LWIA/SUBGRANTEE NAME AND ADDRESS:			
		2. SUBGRANTEE CODE:	
		3. GRANT CODE:	
		4. REPORT PERIOD ENDING:	
I. SUBGRANT INFORMATION		CURRENT INFORMATION	
1. Year of Appropriation			
2. Report Revision Number			
3. Subgrant/Contract Number			
4. Subgrant Term		From: / /	
		To: / /	
5. Total Allotment			
6. Final Report (Y/N/C)			
II. CUMULATIVE EXPENDITURES			
1. Total Program Expenditures			
2. Total Administration 13% (see line item instructions)			
3. Total Technology/Computerization			
4. Total WtW Expenditures (sum of <i>II. 1 + II. 2 + II. 3</i>)			
4a. Total General Eligibles—70%			
4b. Total Other Eligibles—30%			
III. OTHER REPORTABLE ITEMS			
1. Non-Federal Match			
2. In-Kind Match			
3. Program Income Earned			
4. Program Income Expended			
5. Unliquidated Obligations			
6. Total Cash Received			
IV. COMMENTS:			
V. CERTIFICATION: I certify to the best of my knowledge and belief that this report is correct and that all outlays and unpaid obligations are for the purpose set forth in the subgrant.			
Name	Title	Phone No.	Signature
Contact Person	Title	Phone No.	Date Submitted

[Form in MS Word](#)

**Welfare-to-Work
Subgrantee's Release Form**

Pursuant to the terms of Subgrant/Agreement No. _____ for the total funding allocation of \$ _____ and in consideration of the sum of total expenditures incurred \$ _____ which has been, or is to be paid under the said Subgrant/Agreement to:

(Subgrantee's Name and Address)

Hereafter called the Subgrantee or to its assignees, if any, the Subgrantee upon payment of the said sum by the State of California, Employment Development Department, hereafter called the State, does remit, release, and discharge the State, its officers, agents and employees, of and from all liabilities, obligations, claims, and demand whatsoever under or rising from the said Subgrant/Agreement.

IN WITNESS WHEREOF, this release has been executed this _____ day of _____ 20____.

Subgrantee's Authorized Representative

Signature

Title

[Form in MS Word](#)

**Welfare-to-Work
Subgrantee's Assignment of Refunds, Rebates, and Credits Form**

Subgrantee Name _____

Street Address _____ Subgrant No. _____

City _____ State _____ Zip _____

Pursuant to the terms of Subgrant No. _____, and for the total allocation of _____ and in consideration of the reimbursement costs and payment of fee, as provided in the said agreement and any assignment thereunder, the _____ (hereafter called the subgrantee) does hereby:
(Subgrantee Name)

Assign, transfer, set over and release to the Workforce Investment Division, Employment Development Department, the State of California (hereafter called WID), all right, title, and interest thereon, arising out of the performance of said subgrant together with all the rights of action accrued or hereafter accrue thereunder.

Agree to take whatever action may be necessary to effect prompt collection of all such refunds, rebates, credits, or other amounts (including any interest thereon), due or which may become due, and to forward promptly to WID checks (made payable to the Employment Development Department), for all proceeds so collected. The reasonable costs of any such action to effect collection shall constitute allowable costs when approved by the Chief of WID, as stated in the said contract and may be applied to reduce any amounts otherwise payable to the WID under the terms thereof.

Agree to cooperate fully with WID as to any claims or suit in connection with such refunds, rebates, credits, or other amounts due (including any interest thereon); to execute any protest, pleading, application, power of attorney, or other papers in connection therewith; and to permit WID to represent it at any hearing, trial or other proceeding arising out of such claim or suit.

IN WITNESS WHEREOF, this assignment has been executed on this _____ day of _____ 20_____.

Subgrantee's Authorized Representative

Signature

Title

[Form in MS Word](#)

Employment ID No._____

**Welfare-to-Work
Contract Closeout Tax Certification Form**

In the performance of agreement number _____, I certify I have complied with requirements of the law, and the State WID Administration, State of California, regarding the obtaining of employer identification/account numbers, collection, payment, deposit, and reporting of Federal, State and local taxes and the provision of W-2 forms to employees/enrollees who are not now my employees. For present employees/enrollees, formerly employed under the award, W-2 forms will be furnished as specified in Circular E, of the Employers Tax Guide.

IN WITNESS WHEREOF, this assignment has been executed this _____ day of _____ 20____.

Name of Subgrantee

Subgrantee's Authorized Representative
(Signature)

Title

Address

[Form in MS Word](#)

Property Closeout Inventory Certification Form

Organization _____

☐ I certify that

☐ all equipment (aggregate)

☐ all supplies (aggregate)

currently in use has a fair market value of less than \$5,000. We intend to retain, sell or dispose of these items at our discretion.

☐ I certify that:

☐ all equipment (aggregate)

☐ all supplies (aggregate)

with a fair market value of greater than \$5,000 will be used as long as needed on any federally sponsored program. (Certification Code 1)

☐ I certify that:

☐ all equipment (aggregate)

☐ all supplies (aggregate)

with a fair market value of greater than \$5,000 is/are no longer needed. We will RETAIN these items and reimburse the state the fair market value within 30 days . (Certification Code 2)

☐ This GOVERNMENTAL AGENCY states:

☐ all equipment (aggregate)

☐ all supplies (aggregate)

with a fair market value of greater than \$5,000 is/are no longer needed. We will SELL these items and reimburse the state the fair market value. We will deduct any actual and reasonable selling and fix-up expenses (maximum \$500) and forward the balance of funds as instructed in the closeout guide. Disposition is to be completed within 30 days of filing the final closeout reports. (Certification Code 3)

☐ This COMMUNITY BASED ORGANIZATION states:

☐ all equipment (aggregate)

☐ all supplies (aggregate)

with a fair market value of greater than \$5,000 is/are no longer needed. We will SELL these items and will request disposition instructions from the state. We will deduct any actual and reasonable selling and fix-up expenses (maximum \$500) and forward the balance of funds as instructed in the closeout guide. Disposition is to be completed within 30 days of filing the final closeout reports. (Certification Code 4)

Subgrantee's Authorized Representative

Date

[Form in MS Word](#)

Welfare-to-Work CLOSEOUT INVENTORY

Organization Name: _____	Contact Person : _____
Date: _____	Phone Number: _____

We certify that the information provided is correct and accurate. _____ (Signature)

Property Information		Acquisition Information		Final Disposition Information		
Description	ID Number	Date Acquired	Unit Cost	Condition	Certification Code	Fair Market Value

All similar supplies should be grouped together by category for inventory and fair market value purposes (e.g. computers, furniture, etc.)

[Form in MS Word](#)

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Information to complete the Closeout Inventory form

1. Description	Provide a brief description of the equipment, e.g. Dell Computer Optiplex GX1. Dell Trinitron monitor.
2. ID Number	Enter the identification number used to track the equipment for inventory control; e.g., manufacturer's serial number, model number, Federal stock number, national stock number, WIA Tag number, or other identification number.
3. Date Acquired	Enter the date the equipment was acquired (or date received), if the equipment was furnished by the Federal Government.
4. Unit Cost	Enter the individual unit cost of equipment at time of procurement.
5. Condition	Enter the condition of the equipment (good, fair, poor, not working, etc.)
6. Certification Code	Enter the certification code number (1, 2, 3 or 4) that corresponds to what you intend to do with the equipment.
7. Fair Market Value	Enter the fair market value of each inventory listing. Use the instructions provided to determine the best way to compute the value.

**Welfare-to-Work
15 Percent End-of-Project Report Form**

Instructions:

The End-of-Project Report must be submitted within 60 days from the project ending date. **The report should be sent to your assigned program manager at the following address: 15 Percent WtW Unit, Employment Development Department, P.O. Box 826880, MIC 50, Sacramento, CA 94280.** Any questions regarding the completion of the form should be addressed to your program manager.

Subgrantee Name: _____ Date: _____
Contact Person: _____ Phone: _____

I. Planned overall performance goals (from Master Subgrant Exhibit HH):

Description of Goal	Plan	Actual	Variance*
1.			
2.			
3.			
4.			
5.			

*Any variance of 15 percent or more, provide an explanation:

II. Did you make any changes to the original proposal strategy after the initial subgrant was established? ☐ Yes ☐ No

If yes, what changes did you make and why?

III. What client recruitment methods do you find to be most useful?

IV. What role did the county welfare department play in recruiting clients and the provision of services?

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- V. What project implementation barriers did you encounter? What steps did you take to overcome them?
- VI. Describe some of your most outstanding achievements.
- VII. Were there any specific activities you found to be the most beneficial in assisting clients to obtain self-sufficiency?
- VIII. What percentage of your clients do you feel attained self-sufficiency? For those clients that were unable to obtain self-sufficiency, describe any significant gains that may lead to self-sufficiency in the future.
- IX. If your project focused on a particular target population, what percentage of the total individuals served were members of the target group? Describe how you were successful in meeting their needs.
- X. What did you learn from this experience and will it change how you do business?
- XI. Evaluate the services and support provided by the WtW Coordination Unit staff. A “5” represents excellent, “3” is average, and “1” is poor.
- | | | | | | | | | | | |
|--|---|--------------------------|---|--------------------------|---|--------------------------|---|--------------------------|---|--------------------------|
| 1. The State WtW Coordination Unit was responsive to answering my questions. | 1 | <input type="checkbox"/> | 2 | <input type="checkbox"/> | 3 | <input type="checkbox"/> | 4 | <input type="checkbox"/> | 5 | <input type="checkbox"/> |
| 2. The State WtW Coordination Unit provided technical assistance that was useful to our program. | 1 | <input type="checkbox"/> | 2 | <input type="checkbox"/> | 3 | <input type="checkbox"/> | 4 | <input type="checkbox"/> | 5 | <input type="checkbox"/> |
| 3. Services provided by the WtW Coordination Unit were timely. | 1 | <input type="checkbox"/> | 2 | <input type="checkbox"/> | 3 | <input type="checkbox"/> | 4 | <input type="checkbox"/> | 5 | <input type="checkbox"/> |
| 4. The WtW Coordination Unit staff were knowledgeable about the WtW Grant program. | 1 | <input type="checkbox"/> | 2 | <input type="checkbox"/> | 3 | <input type="checkbox"/> | 4 | <input type="checkbox"/> | 5 | <input type="checkbox"/> |
- XII. Additional comments:

[Form in MS Word](#)